

**I. AMENDMENTS TO THE CLAIMS:**

Kindly amend claims 1 and 3 as follows.

The following Listing of Claims replaces all prior listings, or versions, of claims in the above-captioned application.

**LISTING OF CLAIMS:**

1. (Currently Amended) A fiber-reinforced heat-resistant sound-absorbing material comprising:

(a) a fiber preform made of silicon carbide short fibers having heat resistance of 1000°C or greater; and

(b) a heat resistant compound having heat resistance of 1000°C or greater and applied onto the surface of ~~the said fibers; and~~

wherein the fiber-reinforced heat-resistant sound-absorbing material ~~has~~ having a porosity of ~~95%~~90% or greater.

2. (Original) The fiber-reinforced heat-resistant sound-absorbing material according to Claim 1, which has a bulk density of 0.07 g/cm<sup>3</sup> or greater but not greater than 0.11 g/cm<sup>3</sup>.

3. (Currently Amended) The fiber-reinforced heat-resistant sound-absorbing material according to Claim 1, wherein the silicon carbide fibers contain a metal element which is selected from the class consisting of Group II, III and IV metal atoms of the periodic table and in which a temperature at which a free energy change in the carbon reduction reaction of the oxide of the metal element becomes a negative value is higher than a temperature at which a free energy change in the carbon reduction reaction of silicon oxide becomes a

negative value, and wherein the silicon carbide fibers have an oxygen content falling within a range of from  $\underline{2}$  to 13 wt.%. |

4. (Original) The fiber-reinforced heat-resistant sound-absorbing material according to Claim 1, wherein the heat-resistant compound is a  $\text{BaO} \cdot \text{Al}_2\text{O}_3 \cdot \text{SiO}_2 \cdot \text{MgO}$  oxide represented by  $\text{BaMg}_2\text{Al}_6\text{Si}_9\text{O}_{30}$ .

5. (Withdrawn) A process for producing a fiber-reinforced heat-resistant sound-absorbing material, which comprises a preform formation step of forming a fiber preform made of silicon carbide short fibers having heat resistance of  $1000^\circ\text{C}$  or greater; a sol-gel solution preparation step of preparing a sol-gel solution containing a heat resistant compound having heat resistance of  $1000^\circ\text{C}$  or greater; an impregnation-drying-calcination step of impregnating the fiber preform with the sol-gel solution, followed by drying and calcining; and a crystallization step of crystallizing the fiber preform after impregnation, drying and calcination.

6. (Withdrawn) The production process of the fiber-reinforced heat-resistant sound-absorbing material according to Claim 5, wherein in the impregnation-drying-calcination step, impregnation, drying and calcination are repeated until the material has a bulk density of  $0.07 \text{ g/cm}^3$  or greater but not greater than  $0.11 \text{ g/cm}^3$ .

7. (Withdrawn) The production process of the fiber-reinforced heat-resistant sound-absorbing material according to Claim 5, wherein the silicon carbide fibers contain a metal element which is selected from the class consisting of Group II, III and IV metal atoms of the periodic table and in which a temperature at which a free energy change in the carbon

reduction reaction of the oxide of the metal element becomes a negative value is higher than a temperature at which a free energy change in the carbon reduction reaction of silicon oxide becomes a negative value; and have an oxygen content falling within a range of from 1 to 13 wt.%.

8. (Withdrawn) The production process of the fiber-reinforced heat-resistant sound-absorbing material according to Claim 5, wherein the sol-gel solution is a solution in which Ba, Al, Si and Mg ions or molecules or complex ions containing, in the structure thereof, said elements have been dissolved or dispersed at a weight ratio permitting precipitation of barium osumilite crystals at the time of the crystallization treatment.